

Advanced Accounting, 3rd Edition by Hamlen solution manual

Chapter 1

Solutions To Multiple Choice Questions, Exercises And Problems

Multiple Choice Questions

1. C

$$\begin{array}{rcl} \$180,000 - \$160,000 & = & \$20,000 \\ \$125,000 - \$100,000 & = & \underline{25,000} \\ \text{Total Gain} & & \underline{\$45,000} \end{array}$$

2. A

$$\$29,000 - \$26,000 = \underline{\$3,000}$$

3. A

$$\$207,544 - [(6\% \times \$200,000) - (4\% \times \$207,544)] = \underline{\$203,846}$$

4. D

Reclassification Of Unrealized Loss On Afs Securities Sold	\$1,000	Credit
Unrealized Gain On Afs Securities Held At Year-End	<u>6,000</u>	Credit (1)
Total Amount Reported In Oci	<u>\$7,000</u>	Credit

$$(1) \$81,000 - (\$100,000 - \$25,000) = \$6,000 \text{ Unrealized Gain}$$

5. D

$$\$5,000,000 + [40\% \times (\$600,000 - \$200,000)] = \underline{\$5,160,000}$$

6. B

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Ying Liu



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